

IN THE HIGH COURT OF UTTARANCHAL AT NAINITAL

Writ Petition No. 13 of 2006 (M/B)

Harsh Bhadhur Chand,
S/o Late Sri Kalu Chand,
R/o Sailanigoth, Tehsil Poonagiri,
District Champawat,
Now R/o village Baria Majola,
Tehsil Khatima,
District Udham Singh Nagar, Uttaranchal. Petitioner

Versus

1. District Magistrate,
Udham Singh Nagar.
2. Tehsildar, Khatima,
Udham Singh Nagar.
3. State of Uttaranchal,
through Secretary, Transport,
Dehradun.
4. Regional Transport Officer,
Kumaon Region, Haldwani,
Nainital.
5. Tax / Registration Officer,
Motor Transport Department,
Tanakpur, Champawat. Respondents

Mr. M.S. Bisht, Advocate for the petitioner.

JUDGMENT

Coram: Hon. Rajeev Gupta, C.J.

Hon. P.C. Verma, J.

P.C. VERMA, J. (Oral)

1. By means of this writ petition, the petitioner has prayed for a writ of certiorari to quash the recovery proceedings.
2. Recovery proceedings have been initiated against the petitioner to recover the tax under the U.P. Motor Vehicles Taxation Act, 1997 imposed by the Taxation Officer under Section 12 of the said Act. The order passed by the Taxation Officer is appealable under Section 18 of the said Act. The petitioner ought to have filed an appeal under Section 18 of the Act, as the disputed questions of fact, relating to the surrender of vehicle, are involved in this writ petition which cannot be

gone into in proceedings under Article 226 of the Constitution of India. Hence, the petitioner is relegated to file an appeal before the appellate authority under the Act.

3. The writ petition is disposed of accordingly.

(P.C. Verma, J.)
17.02.2006

(Rajeev Gupta, C.J.)
17.02.2006

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